

Higher Education System
Combining Higher Education Non-Appropriated Activity - Statutory Basis

Fiscal Year Ended June 30, 2004
 (Amounts in thousands)

	University of Massachusetts	State Colleges	Community Colleges	TOTALS	
				2004	2003
Revenues and other financing sources					
Federal grants and reimbursements.....	\$ 253,610	\$ 22,429	\$ 63,121	\$ 339,160	\$ 299,199
Departmental revenues.....	397,544	240,336	223,737	861,617	719,485
Miscellaneous revenues.....	621,934	110,002	107,785	839,721	701,170
Total revenues and other financing sources.....	<u>1,273,088</u>	<u>372,767</u>	<u>394,643</u>	<u>2,040,498</u>	<u>1,719,854</u>
Expenditures and other financing uses					
(by MMARS subsidiary):					
AA Regular employee compensation.....	382,613	44,254	62,502	489,369	359,435
BB Regular employee related expenses.....	15,936	2,893	3,141	21,970	15,136
CC Special employees and contracted services.....	157,724	48,246	81,382	287,352	259,815
DD Pension and insurance.....	117,365	12,250	14,770	144,385	100,639
EE Administrative expenditures.....	70,844	33,241	49,226	153,311	140,465
FF Facility operational supplies.....	110,366	9,829	19,406	139,601	136,130
GG Energy costs and space rental.....	86,032	16,873	15,543	118,448	83,316
HH Consultant services.....	120,342	10,811	14,144	145,297	157,735
JJ Operational services.....	50,063	21,116	12,150	83,329	68,711
KK Equipment purchase.....	44,504	8,100	7,316	59,920	68,009
LL Equipment leases, maintenance and repair.....	24,276	9,915	11,534	45,725	42,162
MM Purchased client services and programs.....	10,059	1,726	2,314	14,099	6,282
NN Construction and improvements.....	33,266	12,425	3,939	49,630	55,707
PP Aid to local governments.....	8	-	207	215	944
RR Benefit programs.....	41,034	31,639	75,345	148,018	160,753
SS Debt payment.....	-	4,254	1,453	5,707	5,370
TT Loans and special payments.....	59,794	73,423	5,100	138,317	141,272
Total expenditures and other uses.....	<u>1,324,226</u>	<u>340,995</u>	<u>379,472</u>	<u>2,044,693</u>	<u>1,801,881</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses.....	(51,138)	31,772	15,171	(4,195)	(82,027)
Fund balance (deficit) at beginning of year.....	515,108	122,471	95,965	733,274	815,301
Fund balance (deficit) at end of year.....	<u>\$ 463,970</u>	<u>\$ 154,243</u>	<u>\$ 110,866</u>	<u>\$ 729,079</u>	<u>\$ 733,274</u>